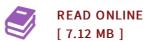




Accounting for Income Taxes

By John R. Graham, Jana S. Raedy, Douglas A. Shackelford

now publishers Inc. Paperback. Book Condition: new. BRAND NEW, Accounting for Income Taxes, John R. Graham, Jana S. Raedy, Douglas A. Shackelford, Accounting for Income Taxes is the most comprehensive review of AFIT research. It is designed both to introduce new scholars to this field and to encourage active researchers to expand frontiers related to accounting for income taxes. Accounting for Income Taxes includes both a primer about the rules governing AFIT (Sections 3-4) and a review of the scholarly studies in the field (Sections 5-8). The primer uses accessible examples and clear language to express essential AFIT rules and institutional features. Section 3 reviews the basic rules and institutional details governing AFIT. Section 4 discusses ways that researchers, policymakers, and other interested parties can use the tax information in financial statements to better approximate information in the tax return. The second half of the monograph reviews the extant scholarly studies by splitting the research literature into four topics: earnings management, the association between booktax differences and earnings characteristics, the equity market pricing of information in the tax accounts, and book-tax conformity. Section 5 focuses on the use of the tax accounts to manage earnings through the valuation allowance, the...



Reviews

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